



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ ೧೪೭	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಡಿಸೆಂಬರ್ ೨೭, ೨೦೧೨, (ಪುಷ್ಯ ೬, ಶಕ ವರ್ಷ ೧೯೩೪)	ಸಂಚಿಕೆ ೫೧
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ಭಾಗ - ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು,
ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ
ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು
ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ
ಆದೇಶಗಳು

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಾಞ 42 ಕೇಶಾಪ್ರ 2012, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 30ನೇ ಅಕ್ಟೋಬರ್, 2012.

2012ನೇ ಸಾಲಿನ 26-07-2012 ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(1) ರಲ್ಲಿ ಪ್ರಕಟವಾದ
ಈ ಕೆಳಕಂಡ S.O. 1705(E)

ದಿನಾಂಕ:26-07-2012 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

(Central Board of Direct Taxes)

Notification

New Delhi, the 26th July, 2012

(INCOME-TAX)

S.O. 1705 (E).- In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (8th Amendment) Rules, 2012.

(2) They shall come into force from the date of its publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR-7, the following Form shall be substituted, namely:-

(೪೦೫)

FORM ITR-7

INDIAN INCOME TAX RETURN

Assessment Year

[For persons including companies required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D)]
(Please see rule 12 of the Income-tax Rules, 1962)
(Also see attached instructions for guidance)

2012-13

Part A-GEN

PERSONAL INFORMATION	Name (as mentioned in deed of creation/establishing/incorporation/formation)															PAN																								
	Flat/Door/Block No															Name Of Premises/Building/Village															Date of formation/incorporation (DD/MM/YYYY) / /									
	Road/Street/Post Office															Area/Locality															Status (see instructions) <input type="checkbox"/>									
	Town/City/District															State										Pin code														
	Office Phone Number with STD code															Fax Number															Income Tax Ward/Circle									
	Email Address																																							
	Is there any change in address? <input type="checkbox"/> Yes <input type="checkbox"/> No																																							
	Name of the project/institutions run by you.																																							
FILING STATUS	Return filed (Tick) [Please see instruction number-5] <input type="checkbox"/> Before due date -139(1) <input type="checkbox"/> After due date -139(4) <input type="checkbox"/> Revised Return- 139(5)																																							
	OR In response to notice <input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153C																																							
	Return furnished under section? <input type="checkbox"/> 139(4A) <input type="checkbox"/> 139(4B) <input type="checkbox"/> 139(4C) <input type="checkbox"/> 139(4D)																																							
	If revised, then enter Receipt No and Date of filing original return (DD/MM/YYYY)																																							
	Residential status? (Tick) <input type="checkbox"/> Resident <input type="checkbox"/> Non-resident																																							

For Office Use Only

For Office Use Only

Receipt No

Date

Seal and Signature of receiving official

OTHER DETAILS	A	a	Whether one of the charitable purposes is advancement of any other object of general public utility?	(Tick) <input checked="" type="checkbox"/>
				<input type="checkbox"/> Yes <input type="checkbox"/> No
		b	If (a) above is YES, whether there is activity of a commercial nature referred to in section 2(15)	<input type="checkbox"/> Yes <input type="checkbox"/> No
		c	If (b) above is YES, whether the aggregate annual receipt from the commercial activity exceeds Rs. 25 Lakhs?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	B	Whether claiming exemption u/s 10?		<input type="checkbox"/> Yes <input type="checkbox"/> No
	C	a	Whether claiming exemption u/s 10 (23C) sub-clause (iiia) or (iiiae)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
		b	If yes, whether annual receipts exceeds Rs. 1 crore?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	D	a	Whether Registered u/s 12A/12AA?	<input type="checkbox"/> Yes <input type="checkbox"/> No
		b	If yes, then enter Registration No. _____ Date of Registration ___/___/___(DD/MM/YYYY)	
	E	a	Whether approval under section 35 has been received?	<input type="checkbox"/> Yes <input type="checkbox"/> No
		b	If yes, then enter Approval No. _____ Date of Approval ___/___/___ (DD/MM/YYYY).	
			Registration valid upto? ___/___/___ (DD/MM/YYYY).	
	F	a	Whether approval obtained u/s 80G?	<input type="checkbox"/> Yes <input type="checkbox"/> No
		b	If yes, then enter Approval No. _____ Date of Approval ___/___/___ (DD/MM/YYYY)	
G	Is there any change in the objects/activities during the Year?		<input type="checkbox"/> Yes <input type="checkbox"/> No	

H	a	Whether registered under Foreign Contribution (Regulation) Act, 1976 (FCRA)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b	If yes, then enter Registration No. _____ Date of Registration ____/____/____(DD/MM/YYYY)	
	c	The amount of contribution received from outside India.	<input type="text"/>
I		Whether liable to tax at maximum marginal rate under section 164	<input type="checkbox"/> Yes <input type="checkbox"/> No
J		Is this your first return?	<input type="checkbox"/> Yes <input type="checkbox"/> No

AUDIT DETAILS	Are you liable for audit? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information-					
	Section under which you are liable for audit (specify section)					
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>					
	a	Name of the auditor signing the tax audit report				
	b	Membership no. of the auditor				
	c	Name of the auditor (proprietorship/ firm)				
	d	Permanent Account Number (PAN) of the proprietorship/ firm				
e	Date of audit report					

Part B – TI STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31ST MARCH 2012

SOURCES OF FUNDS	1	Income from other sources [as per item no. 5 of Schedule OS]	1	
	2	Income from house property [as per item no. 3c of Schedule HP]	2	
	3	Income under the head Capital Gains	3	
	i	Short term [under section 111A] [A6 Sch-CG]	3i	
	ii	Short term others [A7 Sch-CG]	3ii	
	iii	Long term [B3 Sch.CG]	3iii	
	iv	Total	3iv	
	4	Profits and gains of business or profession as per item no. D34 of Schedule BP	4	
	5	Gross income [1+2+3ivi+4]	5	
	6	Deductions	6	
	i	Amount applied to charitable or religious purposes in India during the previous year	6i	
	ii	Amount deemed to have been applied to charitable or religious purposes in India during the previous year – clause (2) of Explanation to section 11(1)	6ii	

	iii	Amount accumulated or set apart / finally set apart for application to charitable or religious purposes to the extent it does not exceed 15 per cent. of income derived from property held in trust wholly or in part only for such purposes under section 11(1) (a)	6iii	
	iv	Amount eligible for exemption under section 11(1)(c)	6iv	
	v	Amount eligible for exemption under section 11(1)(d)	6v	
	vi	Amount in addition to the amount referred to in (iii) above accumulated or set apart for specified purposes if all the conditions in section 11(2) are fulfilled	6vi	
	vii	Income claimed exempt under section 10	6vii	
	viii	Income claimed/exempt under section 13A in case of a political party [also fill Schedule LA]	6viii	
	ix	Total	6ix	
	7	Additions	7	
	i	Income chargeable under section 11(1B)	7i	
	ii	Income chargeable under section 11(3)	7ii	
	iii	Income in respect of which exemption under section 11 is not available by virtue of provisions of section 13	7iii	
	iv	Income chargeable under section 12(2)	7iv	
	v	Total [7i+7ii+7iii+7iv]	7v	
	8	Income chargeable u/s 11(4) [as per item no. E36 of Schedule BP]	8	
	9	Gross Total Income (5-6ix+7v+8)	9	
	10	Deductions under chapter VIA, if any	10	
	11	Total Income [9-10]	11	
	12	Net Agricultural income for rate purpose	12	
	13	Income included in 11 above chargeable at special rates	13	
	14	Income chargeable at normal rates	14	
	15	Anonymous donations to be taxed under section 115BBC @ 30%	15	
	16	Income chargeable at maximum marginal rates	16	

Part B - TTI Computation of tax liability on total income

COMPUTATION OF TAX	1	1a	Tax Payable on deemed total Income under section 115JB (7 of Schedule MAT)	1a	
		1b	Surcharge on (a) above	1b	
		1c	Education Cess on (1a+1b) above	1c	
		1d	Total Tax Payable u/s 115JB (1a+1b+1c)	1d	
	2	Tax payable on total income in item 11 of Part B-TI			
		a	Tax at normal rates	2a	
		b	Tax at special rates (11 of Schedule-SI)	2b	
		c	Tax on anonymous donation u/s 115BBC @30%	2c	
		d	Tax at maximum marginal rate	2d	

	e	Tax Payable on Total Income in item 11 of Part B-TI (2a + 2b+2c+2d)		2e	
3	Surcharge on 2e			3	
4	Education cess, including secondary and higher education cess on (2e+3)			4	
5	Gross tax liability (2e+3+4)			5	
6	Gross tax payable (higher of 5 and 1d)			6	
7	Credit under section 115JAA of tax paid in earlier years (if 5 is more than 1d) (5 of Schedule MATC)			7	
8	Tax payable after credit under section 115JAA [(6 – 7)]			8	
9	Tax relief				
	a	Section 90/90A	9a		
	b	Section 91	9b		
	c	Total (9a + 9b)	9c		
10	Net tax liability (8 – 9c)			10	
11	Interest payable				
	a	For default in furnishing the return (section 234A)	11a		
	b	For default in payment of advance tax (section 234B)	11b		
	c	For deferment of advance tax (section 234C)	11c		
	d	Total Interest Payable (11a+11b+11c)	11d		
12	Aggregate liability (10 + 11d)			12	
13	Taxes Paid				
	a	Advance Tax (from Schedule-II)	13a		
	b	TDS (column 7 of Schedule-TDS)	13b		
	c	TCS (column 5 of Schedule-TCS)	13c		
	d	Self Assessment Tax (from Schedule-II)	13d		
	e	Total Taxes Paid (13a+13b+13c + 13d)	13e		
14	Amount payable (Enter if 12 is greater than 13e, else enter 0)			14	
15	Refund (If 13e is greater than 12), also give the bank account details in Schedule-BA			15	

Schedule BA		Please furnish the following information in respect of bank account																			
1	Enter your bank account number (mandatory in all cases)																				
2	Do you want your refund by <input type="checkbox"/> cheque or <input type="checkbox"/> deposited directly into your bank account? (tick as applicable <input checked="" type="checkbox"/>)																				
3	Give additional details of your bank account																				
MICR Code																	Type of Account (tick as applicable <input checked="" type="checkbox"/>)		<input type="checkbox"/> Savings	<input type="checkbox"/> Current	
Do you have, –																		<input type="checkbox"/> Yes		<input type="checkbox"/> No	
(i) any asset (including financial interest in any entity) located outside India or																					
(ii) signing authority in any account located outside India?																					
[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]																					

Number of documents/statements attached

Sl.no	Description	In figures	In words	Sl.no	Description	In figures	In words
a	Audit report in Form No.10B			e	Income and expenditure account		
b	Audit report in Form No.10BB			f	Balance Sheet		
c	Applications for exercising options under section 11(1)			h	TDS certificates		
d	Form 10DB/10DC						

VERIFICATION

I, _____ son/ daughter of _____, holding permanent account number _____ solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules, statements, etc accompanying it is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year **2012-2013**. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Place

Date

Sign here →

Schedule I	Details of amounts accumulated / set apart within the meaning of section 11(2)					
Year of accumulation	Amount accumulated	Whether invested in accordance with the provisions of section 11(5). (tick as applicable <input checked="" type="checkbox"/>)	Purpose of accumulation	Amounts applied during the year	Balance amount available for application	Amount deemed to be income within meaning of sub-section (3) of section 11
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		<input type="checkbox"/> Yes <input type="checkbox"/> No				

		<input type="checkbox"/> Yes <input type="checkbox"/> No				
		<input type="checkbox"/> Yes <input type="checkbox"/> No				
		<input type="checkbox"/> Yes <input type="checkbox"/> No				
		<input type="checkbox"/> Yes <input type="checkbox"/> No				
		<input type="checkbox"/> Yes <input type="checkbox"/> No				
Total						

Schedule J Statement showing the investment of all funds as on the last day of the previous year

DETAILS OF INVESTMENT OF FUNDS

A	Details of investment/deposits made under section 11(5)						
Sl No	Mode of investment as per section 11(5)	Date of investment	Date of maturity	Amount of investment	Maturity amount		
(1)	(2)	(3)	(4)	(5)	(6)		
i	Investment in Government Saving Scheme						
ii	Post Office Saving Bank						
iii	Deposit in Schedule Bank or co-operating societies as per section 11(5)(iii)						
iv	Investment in UTI						
v	Any Other						
vi	TOTAL						
B	Investment held at any time during the previous year (s) in concern (s) in which persons referred to in section 13(3) have a substantial interest						
Sl No	Name and address of the concern	Where the concern is a company (tick as applicable <input checked="" type="checkbox"/>)	Number of shares held	Class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col (6) exceeds 5 percent of the capital of the concern during the previous year (tick as applicable <input checked="" type="checkbox"/>)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
ii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
iii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
iv		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
v		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
vi		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No

	TOTAL					
C	Other investments as on the last day of the previous year					
Sl No	Name and address of the concern	Whether the concern is a company (tick as applicable <input checked="" type="checkbox"/>)	Class of shares held	Number of shares held	Nominal value of investment	
(1)	(2)	(3)	(4)	(5)	(6)	
i		<input type="checkbox"/> Yes <input type="checkbox"/> No				
ii		<input type="checkbox"/> Yes <input type="checkbox"/> No				
iii		<input type="checkbox"/> Yes <input type="checkbox"/> No				
iv		<input type="checkbox"/> Yes <input type="checkbox"/> No				
v	TOTAL					
D	Voluntary contributions/donations received in kind but not converted into investments in the specified modes u/s11(5) within the time provided					
Sl.No	Name and address of the donor	Value of contribution/donation	Amount out of (3) invested in modes prescribed under section 11(5)	Balance to be treated as income under section 11(3)		
(1)	(2)	(3)	(4)	(5)		
i						
ii						
iii						
iv	TOTAL					

Schedule K	Statement of particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution	
A	Name(s) of author(s) / founder(s) / and address(es), if alive	
Sl.no	Name and address	PAN
B	Name(s) of the person(s) who was / were trustee(s) / manager(s) during the previous year(s)	
Sl.no	Name and address	PAN

C	Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b)	
Sl.no	Name and address	PAN
D	Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s) and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives	
Sl.no	Name and address	PAN

Schedule LA Political Party

1	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	Whether record of each voluntary contribution in excess of twenty thousand rupees (including name and address of the person who has made such contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	Whether the accounts have been audited? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If yes, date of audit ?	DD/MM/YYYY ____/____/____
4	Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted?(tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No

Schedule OS Income from other sources

OTHER SOURCES		Do you have any income under the head income from other sources? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		(if "yes" please enter following details)	
	1	Income other than from owning race horse(s):-	
	a	Voluntary contributions/donations for corpus	1a
	b	Voluntary contributions/donations for other than corpus	1b

c	Dividends, Gross	1c		
d	Interest, Gross	1d		
e	Rental income from machinery, plants, buildings, etc., Gross	1e		
f	Other income [Gross]	1f		
g	Total (1a + 1b + 1c + 1d + 1e + 1f)	1g		
h	Deductions under section 57:-			
i	Expenses/ Deductions	hi		
ii	Depreciation	hii		
iii	Total	hiii		
i	Balance (1g – hiii)	1i		
2	Winnings from lotteries, crossword puzzles, races, etc.	2		
3	Income from other sources (other than from owning race horses) (1i + 2) (enter 1i as nil if loss)	3		
4	Income from owning and maintaining race horses			
a	Receipts	4a		
b	Deductions under section 57 in relation to (4)	4b		
c	Balance (4a – 4b)	4c		
5	Income chargeable under the head "Income from other sources" (3 + 4c) (enter 4c as nil if loss)	5		

Schedule HP Details of Income from House Property (Please refer instructions)

Do you have any income under the head house property? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "yes" please enter following details)			
1	Address of property 1	Town/ City	State PIN Code
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)			
Your percentage of share in the property. <input type="text"/>			
S.N	Name of Co-owner(s)	PAN of Co-owner (s) (optional)	Percentage Share in Property (optional)
i			
ii			
(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/>		Name of Tenant	PAN of Tenant (optional)
a	Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year)		1a
b	The amount of rent which cannot be realized	1b	
c	Tax paid to local authorities	1c	
d	Total (1b + 1c)	1d	
e	Balance (1a – 1d)	1e	
f	30% of 1e	1f	
g	Interest payable on borrowed capital	1g	
h	Total (1f + 1g)	1h	
i	Income from house property 1 (1e – 1h)	1i	
2	Address of property 2	Town/ City	State PIN Code

Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)												
Your percentage of share in the property. <input type="text"/>												
S.No	Name of Co-owner(s)			PAN of Co-owner (s) (optional)			Percentage Share in Property (optional)					
i												
ii												
(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/>				Name of Tenant				PAN of Tenant (optional)				
a	Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year)						2a					
b	The amount of rent which cannot be realized						2b					
c	Tax paid to local authorities						2c					
d	Total (2b + 2c)						2d					
e	Balance (2a - 2d)						2e					
f	30% of 2e						2f					
g	Interest payable on borrowed capital						2g					
h	Total (2f + 2g)						2h					
i	Income from house property 2 (2e - 2h)						2i					
3 Income under the head "Income from house property"												
a	Rent of earlier years realized under section 25A/AA						3a					
b	Arrears of rent received during the year under section 25B after deducting 30%						3b					
c	Total (3a + 3b + 1i + 2i)						3c					

Schedule CG		Capital Gains	
Do you have any income under capital gains? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "yes" please enter following details)			
CAPITAL GAINS	A Short-term capital gain		
	1 From assets		
	a Full value of consideration	1a	
	b Deductions under section 48		
	i Cost of acquisition	Bi	
	ii Cost of Improvement	bii	
	iii Expenditure on transfer	biii	
	iv Total (bi + bii + biii)	biv	
	c Balance (3a – biv)	1c	
	d Short-term capital gain (1c)	1d	
	2 Deemed short capital gain on depreciable assets	2	
	3 Total short term capital gain (1d + 2)	3	
	4 Exemption u/s 11(1A)	4	
	5 Balance (3-4)	5	
	6 Short term capital gain under section 111A included in 5	6	
	7 Short-term capital gain other than referred to in section 111A (5-6)	7	
	B Long term capital gain		
	1 Asset in the case of others where proviso under section 112(1) not exercised		
	a Full value of consideration	1a	
	b Deductions under section 48		
	i Cost of acquisition after indexation	bi	
	ii Cost of improvement after indexation	bii	
	iii Expenditure on transfer	biii	
	iv Total (bi + bii + biii)	biv	
	c Balance (1a – biv)	1c	
	d Net balance (1c)	1d	
	e Exemption u/s 11(1A)	1e	
	f Total Long- term where proviso under section 112(1) is not exercised (1d-1e)	1f	
	2 Asset in the case of others where proviso under section 112(1) exercised		
	a Full value of consideration	2a	
b Deductions under section 48			
i Cost of acquisition without indexation	bi		
ii Cost of improvement without indexation	bii		
iii Expenditure on transfer	biii		
iv Total (bi + bii + biii)	biv		
c Balance (2a – biv)	2c		
d Net balance	2d		
e Exemption u/s 11(1A)	2e		
f Total Long- term where proviso under section 112(1) is exercised (2d-2e)	2f		
3 Total long term capital gain (1f (enter nil if loss) + 2f (enter nil if loss))	3		
C Income chargeable under the head "CAPITAL GAINS" (A5 + B3) (enter B3 nil, if loss)	C		

Schedule BP		General	
Do you have any income under the head business and profession? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "yes" please enter following details)			
1	Nature of Business or profession (refer to the instructions)	1	
2	Number of branches <input type="text"/>	2	
3	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile		
4	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes		
5	Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A	5	
6	Method of valuation of closing stock employed in the previous year	6	
a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	<input type="checkbox"/>	
b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	<input type="checkbox"/>	
c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A	6d	

Schedule BP		Computation of income from business or profession	
INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business and specified business	
	1	Profit before tax as per profit and loss account	1
	2	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss)	2
	3	Net profit or loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)	3
	4	Profit or loss included in 1, which is referred to in section 44AD/44AE	4
	5	Income credited to Profit and Loss account (included in 1) which is exempt	
	a	share of income from firm(s)	5a
	b	Share of income from AOP/ BOI	5b
	c	Any other exempt income	5c
	d	Total exempt income	5d
	6	Balance (1- 2- 3- 4- 5d)	6
	7	Expenses debited to profit and loss account considered under other heads of income	7
	8	Expenses debited to profit and loss account which relate to exempt income	8
	9	Total (7 + 8)	9
	10	Adjusted profit or loss (6+9)	10
11	Deemed income under section 33AB/33ABA/35ABB	11	
12	Any other item or items of addition under section 28 to 44DA	12	

13	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	13		
14	Total (10 +11+12+13)	14		
15	Deduction allowable under section 32(1)(iii)	15		
16	Any other amount allowable as deduction	16		
17	Total (15 +16)	17		
18	Income (14 – 17)	18		
19	Profits and gains of business or profession deemed to be under -			
	i Section 44AD	19i		
	ii Section 44AE	19ii		
	iii Total (19i to 19ii)	19iii		
20	Profit or loss before deduction under section 10A/10AA/10B/10BA (18 + 19iii)	20		
21	Deductions under section-			
	i 10A	21i		
	ii 10AA	21ii		
	iii 10B	21iii		
	iv 10BA	21iv		
	v Total (21i + 21ii +21iii + 21iv)	21v		
22	Net profit or loss from business or profession other than speculative business (20 –21v)	22		
23	Net Profit or loss from business or profession after applying rule 7A or 7B (same as above in 22 except in case of special business, after applying rule 7A or 7B)	A23		
B	Computation of income from speculative business			
24	Net profit or loss from speculative business as per profit or loss account	24		
25	Additions in accordance with section 28 to 44DA	25		
26	Deductions in accordance with section 28 to 44DA	26		
27	Profit or loss from speculative business (24+25-26)	B27		
C	Computation of income from specified business	C		
28	Net profit or loss from specified business as per profit or loss account (enter nil if loss)	28		
29	Additions in accordance with section 28 to 44DA	29		
30	Deductions in accordance with section 28 to 44DA (other than deduction u/s 35AD)	30		
31	Profit or loss from specified business (28+29-30)	31		
32	Deductions in accordance with section 35AD	32		
33	Profit or loss from specified business (31-32) (enter nil if loss)	33		
D	Income chargeable under the head 'Profits and gains' (A23+B27+C33)	D34		
E	Computation of income chargeable to tax under section 11(4)			
35	Income as shown in the accounts of business under taking [refer section 11(4)]	E35		
36	Income chargeable to tax under section 11(4) [D34-E35]	E36		

Schedule CYLA Details of Income after set-off of current years losses

CURRENT YEAR LOSS ADJUSTMENT	Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
				Total loss	Total loss	Total loss	
			1	2	3	4	5=1-2-3-4
		Loss to be adjusted					
	i	House property					
	ii	Business (excluding speculation income)					
	iii	Speculation income					
	iv	Specified business income					
	v	Short-term capital gain					
	vi	Long term capital gain					
	vii	Other sources (excluding profit from owning and maintaining race horses and winnings from lottery)					
	viii	Profit from owning and maintaining race horses					
	ix	Total loss set-off					
	x	Loss remaining after set-off					

Schedule MAT Computation of Minimum Alternate Tax payable under section 115JB

MINIMUM ALTERNATE TAX	1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II and III of Schedule VI to the Companies Act, 1956 (If yes, write '1', if no write '2')	<input type="checkbox"/>
	2	Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write '1', if no write '2')	<input type="checkbox"/>
	3	Profit after tax as shown in the Profit and Loss Account	3
	4	Additions (if debited in profit and loss account)	
	a	Income Tax paid or payable or its provision including the amount of deferred tax and the provision therefor	4a
	b	Reserve (except reserve under section 33AC)	4b
	c	Provisions for unascertained liability	4c
	d	Provisions for losses of subsidiary companies	4d
	e	Dividend paid or proposed	4e
	f	Expenditure related to exempt income under sections 10, 10AA, 11 or 12 [exempt income excludes income exempt under section 10(38)]	4f
	g	Depreciation attributable to revaluation of assets	4g
	h	Others (including residual unadjusted items and provision for diminution in the value of any asset)	4h
	i	Total additions (4a+4b+4c+4d+4e+4f+4g+4h)	4i

5	Deductions		
a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	5a	
b	Income exempt under sections 10, 10AA, 11 or 12 [exempt income excludes income exempt under section 10(38)]	5b	
c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	5c	
d	Loss brought forward or unabsorbed depreciation whichever is less	5d	
e	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	5e	
f	Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	5f	
g	Total deductions (5a+5b+5c+5d+5e+5f)	5g	
6	Book profit under section 115JB (3+ 4i - 5g)	6	
7	Tax payable under section 115JB [18.5% of (6)]	7	

Schedule MATC Computation of tax credit under section 115JAA

1	Tax under section 115JB in assessment year 2012-13 (1d of Part-BTTI)					1	
2	Tax under other provisions of the Act in assessment year 2012-13 (5 of Part-B-TTI)					2	
3	Amount of tax against which credit is available [enter (2 - 1) if 2 is greater than 1, otherwise enter 0]					3	
4	Utilisation of MAT credit Available [Sum of MAT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]						
	S.No	Assessment Year (A)	MAT Credit Brought Forward (B)	MAT Credit Utilised during the Current Year (C)	MAT Credit for the Current Year (D) [enter 1-2, if 1 is greater than 2 otherwise enter 0]	Balance MAT Credit Carried Forward (E) [E=B-C+D]	
	i	2006-07					
	ii	2007-08					
	iii	2008-09					
	iv	2009-10					
	v	2010-11					
	vi	2011-12					
	vii	2012-13					
	viii	Total					
5	Amount of tax credit under section 115JAA [enter 4C(viii)]					5	
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4E(viii)]					6	

Schedule SI		Income chargeable to Income tax at special rates IB [Please see instruction]										
SPECIAL RATE	SI No	Section code	<input type="checkbox"/>	Special rate (%)	Income i	Tax thereon ii	SI No	Section code	<input type="checkbox"/>	Special rate (%)	Income i	Tax thereon ii
	1	1A	<input type="checkbox"/>	15			6	5BBD	<input type="checkbox"/>	15		
	2	22	<input type="checkbox"/>	10			7		<input type="checkbox"/>			
	3	21	<input type="checkbox"/>	20			8		<input type="checkbox"/>			
	4	5BB	<input type="checkbox"/>	30			9		<input type="checkbox"/>			
	5	5BBC	<input type="checkbox"/>	30			10		<input type="checkbox"/>			
	11	Total (1ii to 10 ii)										

Schedule IT		Details of Advance Tax and Self Assessment Tax Payments of Income-tax																			
TAX PAYMENTS	SI No	BSR Code								Date of Deposit (DD/MM/YYYY)				Serial Number of Challan				Amount (Rs)			
	i																				
	ii																				
	iii																				
	iv																				
	v																				
	vi																				
NOTE ►		Enter the totals of Advance tax and Self Assessment tax in SI No. 11a & 11d of Part B-TTI																			

Schedule TDS		Details of Tax Deducted at Source on Income [As per Form 16 A issued by Deductor(s)]					
TDS ON OTHER INCOME	SI No	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Unique TDS Certificate Number	Financial Year in which TDS is Deducted	Total Tax Deducted	Amount out of (6) claimed this Year
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	i						
ii							
NOTE ►		Please enter total of column 7 of Schedule-TDS in 13(b) of Part B-TTI					

Schedule TCS		Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]			
TCS ON INCOME	SI No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Total tax collected	Amount out of (4) claimed during the year
	(1)	(2)	(3)	(4)	(5)
	i				
ii					
NOTE ►		Please enter the total of column (5) in SI No. 15c of Part B-TTI			

Schedule FA		Details of Foreign Assets				
DETAILS OF FOREIGN ASSETS	A Details of Foreign Bank Accounts					
	Sl No	Country Name	Country Code	Name and Address of the Bank	Name mentioned in the account	Peak Balance During the Year (in rupees)
	(1)	(2)	(3)	(4)	(5)	(6)
	i					
	ii					
	B Details of Financial Interest in any Entity					
	Sl No	Country Name (1)	Country Code (2)	Nature of entity (3)	Name and Address of the Entity (4)	Total Investment (at cost) (in rupees) (5)
	(i)					
	(ii)					
	C Details of Immovable Property					
	Sl No (1)	Country Name (2)	Country Code (3)	Address of the Property (4)	Total Investment (at cost) (in rupees) (5)	
	(i)					
	(ii)					
	D Details of any other Asset					
	Sl No (1)	Country Name (2)	Country Code (3)	Nature of Asset (4)	Total Investment (at cost) (in rupees) (5)	
(i)						
(ii)						
E Details of account(s) in which you have signing authority and which has not been included in A to D above.						
Sl No (1)	Name of the Institution in which the account is held (2)	Address of the Institution (3)	Name mentioned in the account (4)	Peak Balance/Investment during the year (in rupees) (5)		
(i)						

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number.S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (7th Amendment) Rules, 2012 vide notification S.O. No.1453(E) dated 2/07/2012.

[Notification No.29/2012/ F.No.142/31/2011 -TPL]

ASHIS CHANDRA MOHANTY

Under Secretary to the Government of India

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಜಿ. ಶ್ರೀಧರ್,

ಸಹಾಯಕ ಪ್ರಾರೋಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವೃತ್ತಾಂಶ 41 ಕೇನಿಪ್ರ 2012, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 1ನೇ ಸೆಪ್ಟೆಂಬರ್, 2012.

2012ನೇ ಸಾಲಿನ 1-08-2012 ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 4 ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ No.1-CA(7)/145/2012 ದಿನಾಂಕ:01-08-2012 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

[TO BE PUBLISHED IN PART III, SECTION 4 OF THE GAZETTE OF INDIA, EXTRAORDINARY DATED, THE 1ST AUGUST, 2012] THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi, the 1st August, 2012

NOTIFICATION

NO.1-CA(7)/145/2012.- Whereas certain draft regulations further to amend the Chartered Accountants Regulations, 1988, were published as required by sub-section (3) of section 30 of the Chartered Accountants Act, 1949 (38 of 1949), in the notification of the Institute of Chartered Accountants of India No. 1-CA(7)/145/2012, dated the 23rd February, 2012, in the Gazette of India, Extraordinary, Part III, Section 4, dated the 23rd February, 2012, inviting objections and suggestions from persons likely to be affected thereby, before the expiry of forty-five days from the date on which the copies of the Gazette containing the said notification were made available to the public;

And whereas the copies of the said Gazette were made available to the public on the 28th February, 2012; And whereas the objections and suggestions received from the public on the said draft regulations have been considered by the Council of the Institute;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 30 of the said Act, the Council, with the approval of the Central Government, hereby makes the following regulations further to amend the Chartered Accountants Regulations, 1988, namely:-

1. (1) These regulations may be called the Chartered Accountants (Amendment) Regulations, 2012.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Chartered Accountants Regulations, 1988, (hereinafter referred to as the said regulations), in regulation 2, in sub-regulation (1),-
 - (i) after clause (xiii), the following clause shall be inserted, namely:-
 `(xiii a) "rules" means the rules made by the Central Government under the Act;`
 - (ii) in clause (xv), for the words "or any Deputy", the words "or any Additional or Joint or Deputy" shall be substituted.
3. In regulation 25C of the said regulations, for the words "Common Proficiency Test" wherever they occur, the words "Common Proficiency Course" shall respectively be substituted.
4. In regulation 25D of the said regulations,-
 - (i) in sub-regulation (1),-
 - (a) after the words, "Central Government", the words "or the State Government" shall be inserted;
 - (b) after the words "as equivalent thereto", the words "for the purposes of admission to graduation courses" shall be inserted.
 - (ii) after sub-regulation (1), the following sub-regulations shall be inserted, namely:-

“(1A) Any graduate or post graduate referred to in sub-clause (ix) of regulation 2 shall be exempted from passing the Common Proficiency Test under this regulation if such person is a –

- (i) graduate or post graduate in commerce having secured in aggregate a minimum of fifty-five per cent. of the total marks or its equivalent grade in the examination conducted by any recognised University (including Open University) by studying any three papers of 100 marks each out of Accounting, Auditing, Mercantile Laws, Corporate Laws, Economics, Management (including Financial Management), Taxation (including Direct Tax Laws and Indirect Tax Laws), Costing, Business Administration or Management Accounting; or
- (ii) graduate or post graduate other than those referred to in clause (i), having secured in aggregate a minimum of sixty per cent. of the total marks or its equivalent grade in the examination conducted by any recognised University (including Open University).

(1B) Any candidate who has passed the Intermediate examination conducted by the Institute of Cost Accountants of India set up under the Cost and Works Accountants Act, 1959 (23 of 1959) or by the Institute of Company Secretaries of India set up under the Company Secretaries Act, 1980 (56 of 1980) shall also be exempted from passing the Common Proficiency Test under this regulation.

Explanation.- For the purposes of sub-regulations (1A) and (1B),-

- (i) for calculating the percentage of marks, the marks secured in subjects in which a person is required by the University (including open University) to obtain only pass marks and for which no special credit is given for higher marks, shall be ignored; and
- (ii) any fraction of half or more shall be rounded up to the next whole number.”

5. In regulation 28C of the said regulations,-

- (a) for the words “Professional Competence Examination” wherever they occur, the words and brackets “Intermediate (Professional Competence) Examination” shall respectively be substituted;
- (b) in sub-regulation (1),-
 - (i) in clause (a),-
 - (a) after the words, “Central Government”, the words “or the State Government” shall be inserted;
 - b) after the words “as equivalent thereto”, the words “for the purposes of admission to graduation courses” shall be inserted;
 - (ii) (a) in clause (b), for the word “worked”, the word “served” shall be substituted;
 - (b) after the words “examination is held”, the words “and has been so continuing on the first day of the said month” shall be inserted;
- (iii) in the second proviso, after the words, brackets and letters “to appear in the Professional Education (Examination-II)”, the words, brackets and letter “and he fulfils the condition laid down under clause (b)” shall be inserted.

6. In regulation 28D of the said regulations, -

- (a) for the words “Integrated Professional Competence Course” wherever they occur, the words and brackets “Intermediate (Integrated Professional Competence) Course” shall respectively be substituted;
- (b) for sub-regulation (2), the following sub-regulation shall be substituted, namely:-

“(2) No candidate shall be eligible for enrolment to any of the level of the Intermediate (Integrated Professional Competence) Course, unless he –

- (a) has passed the Common Proficiency Test held under these regulations and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto for the purposes of admission to graduation courses; or
- (b) has been exempted from passing Common Proficiency Test under regulation 25D.”;
- (c) after sub-regulation (2), the following sub-regulation shall be inserted, namely:-

“(2A) Notwithstanding anything contained in sub-regulation (2), a candidate who is pursuing the final year of graduation course shall be provisionally registered to the Intermediate (Integrated Professional Competence) Course which shall be confirmed only on submission of satisfactory proof of having passed the graduation examination with the minimum marks as provided in sub-regulation (1A) of regulation 25D within such period not exceeding six months as may be decided by the Council, from the date of appearance in the final year graduation examination:

Provided that if such candidate fails to produce the proof within the aforesaid period, his provisional registration shall be cancelled and the registration fee or the tuition fee, as the case may be, paid by him shall not be refunded and for the purpose of these regulations no credit shall be given for the theoretical education undergone.”

7. In regulation 28E of the said regulations, -

(a) for the words “Integrated Professional Competence Examination”, “Integrated Professional Competence Course” and “Professional Competence Examination” wherever they occur, the words and brackets “Intermediate (Integrated Professional Competence) Examination”, “Intermediate (Integrated Professional Competence) Course” and “Intermediate (Professional Competence) Examination” shall respectively be substituted;

(b) in sub-regulation (1), after clause (b), the following proviso shall be inserted, namely,-

“Provided that a candidate who has been exempted from passing Common Proficiency Test under sub-regulation (1A) of regulation 25D and enrolled for the Intermediate (Integrated Professional Competence) Course shall be eligible to appear in the examination on completion of nine months of practical training under regulation 50.”;

8. In regulation 29B of the said regulations, after the words “Professional Competence Examination” wherever they occur, the words and brackets “or the Intermediate (Professional Competence) Examination” shall respectively be inserted.

9. In regulation 29C of the said regulations, -

(A) in sub-regulation (1),-

(i) in clause (i),-

(a) for the words “Professional Competence Examination”, the words and brackets “Intermediate (Professional Competence) Examination” shall be substituted;

(b) the word “and” occurring at the end, shall be omitted;

(ii) in clause (ii), after the words “examination is held”, the words “or has been serving the last six months of practical training under regulation 50 on the first day of the month in which the examination is held” shall be inserted;

(iii) after clause (ii), the following clauses shall be inserted, namely:-

“(iii) he produces a certificate to the effect that he has undergone a study course for such period, as on the first day of the month in which examination is held, in such manner as may be decided by the Council from time to time; and

(iv) completed the Advanced Course on Information Technology Training under these regulations for such period and in such manner as may be decided by the Council, from time to time.”;

- (iv) for the proviso, the following proviso shall be substituted, namely:-
- “Provided that a candidate who has passed Professional Education (Examination-II) under the syllabus as decided by the Council under subregulation (5) of regulation 28B and has completed the practical training as is required for admission as a member on or before the last day of the month preceding the month in which the examination is held or has been serving the last twelve months of practical training including excess leave, if any, on the first day of the month in which the examination is held and has completed the said study course and Advanced Course on Information Technology Training, shall be admitted to the Final Examination.”;
- (B) in sub-regulation (2),-
- (a) after the words “Integrated Professional Competence Examination”, the words and brackets “or Intermediate (Integrated Professional Competence) Examination” shall be inserted;
- (b) after the words “examination is held” occurring at the end, the words “and has completed the aforesaid study course and Advanced Course on Information Technology Training” shall be inserted.
10. In regulation 31 of the said regulations, -
- (i) in clause (ii), for the words “Professional Competence Examination”, the words and brackets “Intermediate (Professional Competence) Examination” shall be substituted;
- (ii) in clause (iii), for the words “Integrated Professional Competence Course”, the words and brackets “Intermediate (Integrated Professional Competence) Course” shall be substituted.
11. For regulation 36A of the said regulations, the following regulation shall be substituted, namely:-
- “36A Requirement for passing Common Proficiency Test.-- A candidate for the Common Proficiency Test shall ordinarily be declared to have passed the test if he obtains at one sitting a minimum of thirty per cent. marks in each section and a minimum of fifty per cent. marks in the aggregate of all the sections, subject to the principle of negative marking, in such manner as may be determined by the Council, from time to time.
- Explanation.- For the removal of doubt, it is hereby declared that the provisions of this regulation shall apply to a Common Proficiency Test held on or after the commencement of the Chartered Accountants (Amendment) Regulations, 2012.”.
12. In regulation 37B of the said regulations, for the words “Professional Competence Examination” wherever they occur, the words and brackets “Intermediate (Professional Competence) Examination” shall respectively be substituted.
13. In regulation 37C of the said regulations, -
- (i) for the words “Integrated Professional Competence Examination” wherever they occur, the words and brackets “Intermediate (Integrated Professional Competence) Examination” shall respectively be substituted;
- (ii) for the words “Professional Competence Examination” wherever they occur, the words and brackets “Intermediate (Professional Competence) Examination” shall respectively be substituted;
- (iii) in sub-regulation (2), clause (a) shall be omitted.
14. In regulation 40 of the said regulations, -
- (i) for the words “Professional Competence Examination”, the words and brackets “Intermediate (Professional Competence) Examination” shall be substituted;
- (ii) for the words “Integrated Professional Competence Examination”, the words and brackets “Intermediate (Integrated Professional Competence) Examination” shall be substituted.

15. In regulation 43 of the said regulations, –

(i) after sub-regulation (2), the following sub-regulation shall be inserted, namely:-

“(2A) A member in full time employment with a firm of chartered accountants shall be entitled to train one articled assistant provided he has been in employmen with the same firm for a continuous period of three years.”;

(ii) in sub-regulation (3), clause (i) shall be omitted.

16. In regulation 45 of the said regulations,-

(i) for the words “Integrated Professional Competence Course” wherever they occur, the words and brackets “Intermediate (Integrated Professional Competence) Course” shall be substituted;

(ii) in sub-regulation (1), in clause (b), -

(a) for sub-clause (i), the following sub-clause shall be substituted namely:-

“(i) has passed the Professional Education (Examination-II) or has passed Group I level or Accounting Technician level of Intermediate (Integrated Professional Competence) Examination held under these regulations or has been exempted from passing Common Proficiency Test under sub-regulation (1A) of regulation 25D; and”;

(b) in sub-clause (ii), after the words “so specified”, the word “and” shall be inserted;

(c) after sub-clause (ii), the following sub-clause shall be inserted, namely:-

“(iii) has completed the Orientation Course for such period and in such manner and within such time as may be decided by the Council from time to time.”;

(iii) in sub-regulation (2),

(a) after the words “Central Government”, the words “or the State Government” shall be inserted;

(b) after the words “as equivalent thereto”, the words “for the purposes of admission to graduation courses” shall be inserted.

17. In regulation 50 of the said regulations, --

(I) in the third proviso, for the words “Professional Competence Examination”, the words and brackets “Intermediate (Professional Competence) Examination” shall be substituted;

(ii) for fourth Proviso, the following provisos shall be substituted, namely:-

“Provided also that a candidate enrolled for the Intermediate (Integrated Professional Competence) Course shall be eligible to three years of articles training on his passing the Group I level or Accounting Technician level of the Intermediate (Integrated Professional Competence) Examination:

Provided also that a candidate who is a graduate or post graduate and has been exempted from passing the Common Proficiency Test shall be eligible to three years of articles training on his registration to the Intermediate (Integrated Professional Competence) Course.”.

18. In regulation 51 of the said regulations, in sub-regulation (1), for the words “Professional Competence Examination”, the words and brackets “Intermediate (Professional Competence) Examination” shall be substituted.

19. After regulation 51B of the said regulations, the following regulation shall be inserted, namely:-

“51C. Advanced Course on Information Technology Training. - A candidate shall undergo an Advanced Course on Information Technology Training as may be determined by the Council which shall not be less than one hundred hours and

not more than five hundred hours and in such manner and within such time as may be determined by the Council from time to time.”.

20. In regulation 69 of the said regulations,-

(a) in sub-regulation (1), in clause (b), for sub-clauses (ii) and (iii), the following sub-clauses shall respectively be substituted, namely:-

“(ii) has passed the Professional Education (Examination-II) or Group I level or Accounting Technician level of Intermediate (Integrated Professional Competence) Examination held under these regulations or has been exempted from passing the Common Proficiency Test under sub-regulation (1A) of regulation 25D; and

(iii) has successfully completed computer training programme or Information Technology Training, for such period, in such manner and within such time as may be decided by the Council from time to time; and”

(b) after sub-clause (iii), the following sub-clause shall be inserted, namely:-

“(iv) has completed the Orientation Course for such period, in such manner and within such time as may be decided by the Council from time to time.”.

21. In regulation 72 of the said regulations, in sub-regulation (1), for the words “Professional Competence Examination”, the words and brackets “Intermediat (Professional Competence) Examination” shall be substituted.

22. After regulation 72B of the said regulations, the following regulation shall be inserted, namely:-

“72C. Advanced Course on Information Technology Training. - A candidate shall undergo the Advanced Course on Information Technology Training as may be determined by the Council which shall not be less than one hundred hours and not more than five hundred hours and in such manner and within such time as may be determined by the Council from time to time.”.

23. In regulation 127 of the said regulations, in sub-regulation (1), for item 4, the following item shall be substituted, namely:-

“4. The States of Bihar, Chhattisgarh, Jharkhand, Madhya Pradesh, Rajasthan, Uttarakhand and Uttar Pradesh.”.

24. In regulation 130 of the said regulations, in sub-regulation (2), -

(i) in clause (xvii), the word “and” occurring at the end shall be omitted;

(ii) after clause (xvii), the following clauses shall be inserted, namely:-

“(xvii a) to publish Newsletter for dissemination of useful information;

(xvii b) to conduct Continuing Professional Education Programmes on topics of professional relevance; and”.

25. In regulation 134 of the said regulations,-

(i) in sub-regulation (1), -

(a) for the words “April of the year”, the words “April of the financial year” shall be substituted;

(b) after the proviso, the following provisos shall be inserted, namely:-

“Provided further that, if the professional address is not borne on the Register on the relevant date, the residential address borne on the Register shall determine his regional constituency:

Provided also that, in the case of a member having his professional address outside India and eligible to vote, his regional constituency shall be determined according to his professional address in India registered immediately before he went abroad or the residential address in India borne on the Register on the relevant date, whichever is later.”;

(ii) in sub-regulation (2),--

- (a) for the words "April of the year", the words "April of the financial year" shall be substituted;
- (b) for the words "on the date of election", the words "on the last date of scrutiny of nominations" shall be substituted;
- (c) the following provisos shall be inserted, namely:-

"Provided that no person shall be eligible to stand for election to a Regional Council, if--

- (a) he is holding a post under the Central Government or State Government;
- (b) he is or has been elected as a member to Regional Council for more than three consecutive terms; or
- (c) he is or has been elected as the Chairman under regulation 137:

Provided further that, no person who has been found guilty of any professional or other misconduct and whose name is removed from the Register or has been awarded penalty of fine, shall be eligible to stand for election to a Regional Council,--

- (i) in case of misconduct falling under the First Schedule to the Act, for a period of three years;
- (ii) in case of misconduct falling under the Second Schedule to the Act, for a period of six years, from the completion of the period of removal of name from the Register or payment of fine, as the case may be:

Provided also that, no person who has been auditor of the Regional Council shall be eligible to stand for election to a Regional Council for a period of three years after he ceases to be the auditor of that Regional Council.;

- (iii) in sub-regulation (3), for the words and figures "under regulation 85", the words, figures and brackets "under rule 8 read with Schedule 3 to the Chartered Accountants (Election to the Council) Rules, 2006" shall be substituted;
- (iv) for sub-regulation (4), the following sub-regulation shall be substituted, namely:-

"(4) (i) At least three months before the date of election, the Council shall publish, for each regional constituency, a list of members eligible to vote showing distinctly and separately -

- (a) whether the voter is an associate or a fellow;
- (b) the address of each member as determined under subregulation (1) for deciding the eligibility of the member to vote;
- (c) in the case of a voter residing outside India, in addition to his address in India under sub-clause (b), his address outside India if furnished to the Institute by the voter concerned.
- (d) details of internet address or e-mail address as furnished by a voter to the Institute, provided an express consent is given by the voter for its inclusion in the list of voters;
- (e) the manner in which the voter shall exercise his franchise; and
- (f) in case the voter is to exercise his franchise at a polling booth, the number and address of the polling booth, at which the franchise shall be exercised.

- (ii) Subject to the provisions of these regulations, the address of a member published in the list of voters for determining the manner in which he shall be entitled to cast his vote, the constituency and the polling booth to which he shall belong for the purpose of casting his vote, shall be final.
- (iii) The inclusion of the name of a member in the list of members eligible to vote shall not confer an absolute right to vote at the election which shall be subject to the other provisions of these regulations, the Act and the rules made thereunder.

- (iii) The list of members eligible to vote shall be made available at the Headquarters of the Regional Council and its branches on payment of such price as may be fixed by the Council.
- (iv) An announcement about the availability of the list, shall be put on the website of the Regional Council, the notice board of the Regional Council, as well as the notice board of the branches of the Regional Council, wherever these exist.
- (v) If a clerical mistake or omission is detected in the list of members eligible to vote, the Secretary may rectify such mistake at any time by issue of a suitable corrigendum.”;
- (v) in sub-regulation (6), -
- (i) in clause (i), for the words “appropriate form”, the words “form approved by the Council” shall be substituted;
- (ii) for clause (ii), the following clauses shall be substituted, namely:-
- “(ii) delivered along with requisite fees, security deposit and other papers required for the purpose in the form approved by the Council to the Secretary by name not later than 6 P.M. on the notified date:
- Provided that no nomination delivered after the last date and time notified for the election shall be entertained by the Panel for scrutiny of nominations.
- (iii) An acknowledgement of delivery shall be issued by the Secretary or by a person authorised by him on receipt of nomination form mentioning the time and date of receipt of nomination form.”;
- (vi) after sub-regulation (6), the following sub-regulation and Explanation shall be inserted, namely:-
- “(6A) The nomination shall be valid only if it is accompanied by a statement signed and verified by the candidate containing the information called for.
- Explanation.— For the purpose of this sub-regulation, a valid nomination means a nomination which contains all the particulars called for through the nomination form and incomplete nomination without one or more particulars shall liable to be rejected.”;
- (vii) in sub-regulation (7), for the words “one thousand rupees”, the words “twenty-five thousand rupees” shall be substituted;
- (viii) after sub-regulation (7), the following sub-regulation shall be inserted, namely:-
- “(7A) A candidate for election, in addition to fee as provided in this Chapter shall pay, irrespective of the number of nominations filed, an amount of ten thousand rupees as security deposit, which shall be forfeited if he fails to secure not less than one per cent. of the original votes polled in the concerned regional constituency.”;
- (ix) in sub-regulation (8), for the words “in consultation with and approval”, the words “with the prior approval” shall be substituted;
- (x) after sub-regulation (9), the following sub-regulation shall be inserted, namely:-
- “(9A) At the time of giving his decision, the President may -
- (a) dismiss the dispute referred to him under sub-regulation (9);
- (b) declare the election of all or any of the elected candidates to be void;
- (c) declare the election of all or any of the elected candidates to be void and declare the applicant or any other candidate to have been duly elected; or
- (d) may pass such order as to costs as he may consider appropriate.”;
- (xi) in sub-regulation (10), for the words and figures “prescribed in Chapter VI of these regulations”, the words, brackets and figures “specified in the Chartered Accountants (Election to the Council) Rules, 2006” shall be substituted.

26. In regulation 135 of the said regulations, in sub-regulation (4), the Explanation shall be omitted.
27. In regulation 137 of the said regulations,-
- (i) in clause (i) of sub-regulation (1), for the word "September", the word "February" shall be substituted;
 - (ii) in sub-regulation (7), in clause (i), after item (e), the following item shall be inserted, namely:- "(f) Continuing Professional Education Committee.";
 - (iii) in sub-regulation (11), for the word "September", the word "February" shall be substituted.
28. In regulation 141 of the said regulations, in the proviso to sub-regulation (1), for the word "September", the word "February" shall be substituted.
29. In regulation 149 of the said regulations, for sub-regulation (1), the following subregulation shall be substituted, namely:-
- "(1) The Regional Council shall, on a requisition made in writing by at least ten percent. of the total number of members of the region or seven hundred fifty members in the region, whichever is less, convene an extraordinary General Meeting."
30. In regulation 159 of the said regulations,-
- (i) in sub-regulation (1), for the figures and word "100 members", the figures and word "150 members" shall be substituted;
 - (ii) after sub-regulation (1), the following sub-regulation shall be inserted, namely:-
- "(1A) The Council may also, by notification in the Gazette of India, set up a branch of a Regional Council at such place in a district in which neither the Headquarters of the Regional Council nor a branch of the Regional Council is located, provided there are minimum 100 members having their addresses registered in that district."
31. After regulation 161 of the said regulation, the following regulation shall be inserted, namely:-
- "161A. Meetings of Council through teleconferences or video conferences. - A meeting of the Council, through teleconferencing or video conferencing may, at any time, be called subject to such conditions as may be determined by the Council from time to time."
32. After regulation 169 of the said regulations, the following regulation shall be inserted, namely:-
- "169A. Meetings of Standing Committee through teleconferences or video conferences. - A meeting of the Standing Committee, through teleconferencing or video conferencing may, at any time, be called subject to such conditions as may be determined by such Committee from time to time."
33. In regulation 177 of the said regulations, in sub-regulation (3), after the words and figures "in regulations 169", the figures and letter "169A", shall be inserted.
34. In regulation 184, for sub-regulation (1), the following sub-regulation shall be substituted, namely:-
- "(1) Where a holder of a certificate granted by the Council has lost it, the Council may, on an application made in this behalf, duly supported by an affidavit of the applicant to the effect that he was in possession of such a certificate and had lost it, issue a duplicate, -
- (a) in case of a certificate of membership or a certificate of practice as an associate or fellow on payment of a fee of five hundred rupees; and
 - (b) in case of any other certificate issued under these regulations, on payment of a fee of two hundred rupees."

35. In regulation 192 of the said regulations, in the proviso,-

 - (i) in clause (b), the word "and" occurring at the end shall be omitted;

- (ii) after clause (c), the following clauses shall be inserted, namely:-
- “(d) in the case of certain management consultancy services as may be decided by the resolution of the Council from time to time, the fees may be based on percentage basis which may be contingent upon the findings, or results of such work;
- (e) in the case of certain fund raising services, the fees may be based on a percentage of the fund raised;
- (f) in the case of debt recovery services, the fees may be based on a percentage of the debt recovered;
- (g) in the case of services related to cost optimisation, the fees may be based on a percentage of the benefit derived; and
- (h) any other service or audit as may be decided by the Council.”.
36. In regulation 203 of the said regulations,-
- (i) in item (14),-
- (a) for the word “staff”, the words “officers and employees” shall be substituted;
- (b) for the word “President”, the words “Executive Committee shall” shall be substituted;
- (ii) after item (20), the following item shall be inserted, namely:-
- “(20A) signing all agreements, contracts, deeds, documents and undertaking, etc., on behalf of the Institute subject to the approval of the President.”;
- (iii) in item (21), for the words “signing vakalatnamas”, the words “taking necessary steps in matters of any civil or criminal or other proceeding on behalf of the Institute in courts or forums or judicial or quasi-judicial authorities and signing vakalatnamas” shall be substituted;
- (iv) after item (23), the following item shall be inserted, namely:-
- “(23A) authorising any officer of the Institute to exercise or discharge any powers or duties under items (7), (9), (10), (11), (12), (16), (17), (18) and (19), as may be considered necessary from time to time.”.
37. In regulation 204 of the said regulations, for the words and letters “in connection therewith in accordance with the rules contained in Schedules ‘C’, ‘D’, ‘E’, ‘F’, ‘G’ and ‘H’ ”, the words “in connection with the post qualification courses in Management Accountancy, Corporate Management, Tax Management, Information Systems Audit, Insurance and Risk Management, and International Trade Laws and World Trade Organisation” shall be substituted.
38. In Schedule A to the said regulations, -
- (i) in Form “4” relating to Certificate of Membership in the opening paragraph, for the words and figures “This is to certify that of was admitted as an Associate of the Institute on the day of..... 20.....”, the following shall be substituted, namely:-
- “This is to certify that of was admitted as an Associate of the Institute on the day of..... 20... and he/she is entitled to use the letters A.C.A. after his/her name.”;
- (ii) in Form “5” relating to Certificate of Membership in the opening paragraph for the words and figures “This is to certify that of was admitted as a Fellow of the Institute on the day of..... 20.....”, the following shall be substituted, namely:-

"This is to certify that of was admitted as a Fellow of the Institute on the day of..... 20... and he/she is entitled to use the letters F.C.A. after his/her name."

[File No.1-CA(7)/145/2012]

(T. Karthikeyan)

Secretary

Note: The principal regulations were published in the Gazette of India, Extraordinary, vide notification number 1-CA(7)/134/88, dated the 1st June, 1988 and subsequently amended by the following notification numbers:-

- (i) Notification No.1-CA(7)/1/89 published in the Gazette of India, dated the 7th October, 1989;
- (ii) Notification No.1-CA(7)/10/90 published in the Gazette of India, dated the 19th January, 1991;
- (iii) Notification No.1-CA(7)/11/90 published in the Gazette of India, dated the 19th January, 1991;
- (iv) Notification No.1-CA(7)/12/91 published in the Gazette of India, dated the 23rd February, 1991;
- (v) Notification No.1-CA(7)/13/90 published in the Gazette of India, dated the 2nd February, 1991;
- (vi) Notification No.1-CA(7)/19/92 published in the Gazette of India, dated the 7th March, 1992;
- (vii) Notification No.1-CA(7)/28/95 published in the Gazette of India, dated the 1st September, 1995;
- (viii) Notification No.1-CA(7)/30/95 published in the Gazette of India, Extraordinary, dated the 13th March, 1996;
- (ix) Notification No. 1-CA(7)/31/97 published in the Gazette of India, dated the 16th August, 1997;
- (x) Notification No. 1-CA(7)/44/99 published in the Gazette of India, dated the 26th February, 2000;
- (xi) Notification No.1-CA(7)/45/99 published in the Gazette of India, dated the 26th February, 2000;
- (xii) Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated the 17th August, 2001;
- (xiii) Notification No.1-CA(7)/59/2001 published in the Gazette of India, Extraordinary, dated the 28th September, 2001;
- (xiv) Notification No.1-CA(7)/64/2002 published in the Gazette of India, Extraordinary, dated the 31st March, 2003;
- (xv) Notification No.1-CA(7)/64A/2003 published in the Gazette of India, Extraordinary, dated the 4th December, 2003;
- (xvi) Notification No.1-CA(7)/83/2005 published in the Gazette of India, Extraordinary, dated the 28th July, 2005;
- (xvii) Notification No.1-CA(7)/84/2005 published in the Gazette of India, dated the 17th June, 2006;
- (xviii) Notification No. 1-CA(7)/92/2006 published in the Gazette of India, dated the 13th September, 2006;
- (xix) Notification No. 1-CA(7)/102/2007(E) published in the Gazette of India, dated the 17th August, 2007;
- (xx) Notification No.1-CA(7)/116/2008 published in the Gazette of India, dated the 25th September, 2008;
- (xxi) Notification No.1-CA(7)/123/2008 published in the Gazette of India, dated the 3rd December, 2008.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ.

ಆರ್. ಆಂಜಿನಿ,

ಸಹಾಯಕ ಪ್ರಾರೋಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR -75

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಾಖ್ಯೆ 43 ಕೇನಿಪ್ರ 2012, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 30ನೇ ಅಕ್ಟೋಬರ್, 2012.

2012ನೇ ಸಾಲಿನ 31-08-2012 ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(1) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ G.S.R. 662(E)

ದಿನಾಂಕ : 31-08-2012 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF LAW AND JUSTICE

(Department OF Legal Affairs)

NOTIFICATION**New Delhi, the 31st August, 2012**

G.S.R. 662(E) :-In exercise of the powers conferred by section 15 of the Notaries Act, 1952 (53 of 1952), the Central Government hereby makes the following rules further to amend the Notaries Rules, 1956 namely :-

1. (1). These rules may be called the Notaries (Third Amendment) Rules, 2012.
- (2). They shall come into force on the date of their publication in the Official Gazette.
2. In the Notaries Rules, 1956, in the Schedule, in column (1),
 - (i) against serial number '4' relating to 'Gujarat', in column (2), for the figures '938', the figures '1173' shall be substituted ;
 - (ii) against serial number '5' relating to 'Kerala', in column (2), for the figures '563, the figures '704' and in column (3), for the figures '845', the figures '1000' shall respectively be substituted ;
 - (iii) against serial number '7' relating to 'Tamil Nadu', in column (2), for the figures '725', the figures '907' shall be substituted ;
 - (iv) against serial number '8' relating to 'Maharashtra', in column (2), for the figures '1970', the figures '2463' shall be substituted ;
 - (v) against serial number '9' relating to 'Karnataka', in column (2), for the figures '675', the figures '844' shall be substituted ;
 - (vi) against serial number '11' relating to 'Punjab', in column (2) for figures '957', the figures '1197' shall be substituted ;
 - (vii) against serial number '12' relating to 'Rajasthan', in column (2), for the figures '800', the figures '1000' shall be substituted ;
 - (viii) against serial number '13' relating to 'Uttar Pradesh', in column (2), for the figures '1750', the figures '2188' shall be substituted ;
 - (ix) against serial member '17' relating to Haryana, in column (2), for the figures '1070', the figures '1338' shall be substituted ;
 - (x) against serial number '25' relating to 'Goa', in column (2), for the figures '50', the figures '63' and in column (3), for the figures '250', the figures '350' shall respectively be substituted ;
 - (xi) against serial number '29' relating to Delhi, in column (2), for the figures '488', the figures '610' shall be substituted ;
 - (xii) against serial number '35' relating to Chandigarh, in column (2), for the figures '86', the figures '108' shall be substituted.

[F. No. 5 (271)/2000-NCT]

T. N. TIWARI, Jt. Secy.and Legal Adviser

Note : The principal rules were published in the Gazette of India, Part II, Section 3, Sub-section (i) vide number S.R.O. 324, dated 14-02-1956 and subsequently amended by G.S.R. 370 (E), dated 08-07-1997, G.S.R. 547 (E), dated 31-08-1998, G.S.R. 17 (E), dated 05-01-2000, G.S.R. 262 (E), dated 28-03-2000, G.S.R. 630 (E), dated 21-07-2000, G.S.R. 172 (E), dated 12-03-2001, G.S.R. 330 (E), dated 09-05-2001, G.S.R. (E), dated 25-06-2001, G.S.R. 467 (E), dated 09-06-2003, G.S.R. 296 (E), dated 19-05-2006, G.S.R. 441 (E), dated 24-07-2006, G.S.R. 501 (E) dated 24-08-2006, G.S.R. 73 (E), dated 09-02-2007 G.S.R. 86 (E), dated 14-02-2007, G.S.R. 319 (E) dated 01-05-2007 read with G.S.R. 330 (E) dated 08-05-2007, G.S.R. 686 (E), dated 31-10-2007, G.S.R. 51 (E), dated 23-01-2008, G.S.R. 636 (E), dated 03-09-2008, G.S.R. 764 (E), dated 03-11-2008, G.S.R. 114 (E) dated 24-02-2009, G.S.R. 700 (E) dated 24-09-2009, G.S.R. 843 (E)

dated 25-11-2009, G.S.R. 808 (E), dated 14-11-2011, G.S.R. 49 (E) dated 25-01-2012 and G.S.R. 632 (E) dated 14-08-2012).

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಜಿ. ಶ್ರೀಧರ್,

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

P.R. 69

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಾಖ್ಯೆ 39 ಕೇನಿಪ್ರ 2012, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16ನೇ ಆಗಸ್ಟ್, 2012.

2012ನೇ ಸಾಲಿನ 06-07-2012 ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 1521(E) ದಿನಾಂಕ : 06-07-2012 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF INFORMATION AND BROADCASTING

NOTIFICATION

New Delhi, the 6th July, 2012

S.O. 1521(E) :-In exercise of the powers conferred by sub-section (2) of section 22 of the Cable Television Networks (Regulation) Act, 1995 (7 of 1995), the Central Government here makes the following rules further to amend the Cable Television Networks Rules, 1994, namely :-

- (1). These rules may be called the Cable Television Networks (Second Amendment) Rules, 2012.
- (2). They shall come into force on the date of their publication in the Official Gazette.
- In the Cable Television Networks Rules, 1994, (hereinafter referred to as the said rules), in rule 5A, after clause (b), the following clause shall be inserted, namely :-

“(ba) such person shall furnish the information under rule 10A within the specified time ;”

- In the said rules, after rule 10, the following rule shall be inserted, namely :-

“10A. Obligation to furnish information.-(1) Every Multi-System operator and cable operator shall be bound to give such information as may be sought for by the Central Government or the State Government or any agency authorized by the Central Government or authorized officer, as the case may be, within such period and in such form as may be specified by such Government or agency or officer.

- (2) The authorized signatory of the Multi-System Operator or cable operator providing the information sought for under sub-rule (1) shall also be required to affirm as to the correctness and truthfulness of the information so provided.”

- In the said rules, in rule 11D, after clause (b), the following clause shall be inserted, namely :-

“(ba) such person shall furnish the information under rule 10A within the specified time ;”

[F. No. 9/10/2012-BP&L]

SUPRIYA SAHU, Jt. Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಜಿ. ಶ್ರೀಧರ್,

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

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